Property Taxes, School Equalization and Business Location in South Carolina

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Executive Summary

Business property taxes and corporate income taxes play a modest role in industrial location when choosing among states. Inequality in tax burdens among school districts, however, can influence location within a state. South Carolina's school districts are very unequal in mill rates, expenditures per pupil, taxable property per pupil, and industrial/utility property per pupil. These inequalities are only partly reduced by state aid, which is weighted toward poorer districts. The remaining differences can discourage firms from locating in school districts with a low fiscal surplus--high mill rates and low expenditures per pupil.

Other states have responded to this problem by assigning more of the responsibility of funding education to the state. A few states, like Texas and New Mexico, have tried to indirectly equalize taxable wealth among districts. We propose several remedies that would reduce potential distortion of industrial location decisions. All of these remedies call for the state to collect property taxes on state-assessed (industrial) property for school purposes and disburse it to school districts on a per-pupil basis. If state-assessed property was limited to paying school taxes only, while county-assessed property paid taxes only for city and county purposes, this reform would also enhance the benefit nature of the property tax and perhaps mitigate the current anti-property-tax mood.

Preface

The location of industrial plants in South Carolina determines an important component of tax revenues that support local school districts. When the industrial tax base is large, residential and other property owners generally pay a smaller part of the local school bill and often benefit from a richly supported school district. When industry is scant, the tax burden carried by other property owners increases. Per pupil expenditures often fall. Can the system of taxing property be altered to equalize tax burdens yet preserve or improve the quality of schools? This tough question lies at the heart of this special report prepared by Dr. Holley Hewitt Ulbrich, Alumni Professor of Economics and Senior Fellow with Clemson's Strom Thurmond Institute. Assisted in her work by Karen Boburg, a graduate student in Economics, Dr. Ulbrich examines the issues and offers policy options to be considered by policy makers and other interested parties. The Center for Policy and Legal Studies supported this work with funds provided by BB&T of South Carolina and is pleased to make the report available.

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I. Introduction

Manufacturing and utility firms, their jobs and their taxable wealth, are distributed very unevenly across the state of South Carolina. A heavy concentration of such firms in the upstate, with smaller concentrations around Columbia and Charleston, gives those regions of the state a clear advantage in terms of job opportunities, income, and resources for education. While the state pays about half the cost of elementary and secondary education, and distributes the funds in a somewhat equalizing fashion, about 40% of the burden of paying for K-12 education falls on the property tax.

Many wealthier school districts choose to levy relatively high tax rates to support quality schools, while others take advantage of their taxable wealth to reduce the mill rate while still having adequate resources for schools. In either case, the school district provides a "fiscal surplus" for a large share of taxpayers--benefits in terms of educational quality that exceed the cost in terms of taxes dedicated to schools.

The options are less appealing in the poorer districts of Marion, Hampton, and Orangeburg County in the low country, which have to choose between settling for poor schools and imposing high tax rates that could scare away potential manufacturers, which can do better in the already manufacturing-intense upstate and midlands regions. Even with state aid, these districts still deliver less school quality per dollar of school taxes paid--if not a fiscal deficit for the representative taxpayer, at least a much smaller fiscal surplus. The result is to create a disincentive for industrial location in some of the poorer districts in South Carolina and increase the concentration of employment and income in the already prosperous upstate region.

II. Do Taxes Matter?

The purpose of this paper is to explore the impact of school tax and education spending differences in South Carolina school districts in relation to the manufacturing and utility tax base and identify possible policy options. States clearly believe that taxes--specifically, business property taxes and corporate income taxes--are important in determining the location of new manufacturing plants. Every state has some package of business location incentives that includes reductions in property and/or corporate income taxes. A 1984 study by Bartik examines 13 factors that could explain the location of new plants among states--the property tax rate, the corporate tax rate*, the wage rate, unionization*, education levels, unemployment insurance tax rate*, workers compensation insurance tax rate, construction costs, land area*, population density, existing manufacturing activity*, road miles*, and energy prices. Of these factors, only the six marked with an asterisk (*) were significant in any of Bartik's regression models, and those six did not include property taxes. [Bartik, 1984] Particularly strong predictors (in terms of both robustness across model specifications and size of coefficient) are existing manufacturing activity, corporate tax rate, and unionization. Bartik's findings are consistent with those reported in a more recent survey of such studies by Pomp [1988] and a location decision study by Runzheimer [1990].

While firms make every effort to ensure that they receive the best possible package of business location incentives, such incentives appear to play a relatively modest role in location decisions. A more recent study by Duffy [1994] finds taxes to be a significant locational factor in only 7 of 19 two digit (SIC) manufacturing groups (taxes include all state and local taxes, not just property taxes). These seven industries were apparel, chemicals, petroleum, transportation equipment, instruments, and miscellaneous. Even for those industry groups, however, the weighted importance of taxes was much smaller than the impact of other factors, particularly market access and labor market conditions. Both Duffy and Friedman et al. [1992] find that access to markets and labor market conditions are consistently the most significant factors in choosing between states.

While there is an extensive literature on the location choice among states and regions, however, little attention has been given to the decision to locate within a state. Particularly in a small state like South Carolina, many of the other factors influencing locational choice vary relatively little between regions of the state. There is an upstate advantage in market access because of the interstate highways and the proximity to Charlotte and Atlanta. This area also has a history of manufacturing going back to the early part of the century that receives a high score on the measure of existing manufacturing activity. But other relevant factors, such as unionization and corporate tax rates, are the same throughout the state. While a firm may choose South Carolina for the kinds of major reasons suggested above, the choice of a location within the state is likely to be influenced by factors that appear much less important on a broader interstate scale. Property tax differentials, therefore, are much more likely to influence the choice of where to locate within the state than the choice of one state over another.

III. School Funding, Property Taxes and Industrial Location

Incentives in South Carolina

South Carolina has 91 public school districts serving children in kindergarten through 12th grade. Twenty-nine of these districts encompass an entire county. The remaining 17 counties contain a total of 62 school districts, ranging from two districts each in Bamberg, Dorchester, Hampton, Laurens, Richland, and Sumter Counties to seven districts in Spartanburg County and eight in Orangeburg County. These 91 districts vary greatly in size, wealth, and mill rates. Even within counties, there are substantial differences. Orangeburg's eight districts range in size from 624 pupils in Orangeburg 8 to 3,358 pupils in Orangeburg 3. Spartanburg's seven districts have mill rates that range from 131 to 195. In Florence, with five school districts, manufacturing assessed value per pupil ranges from $256 in Florence 4 to $3,533 in Florence 5.

Sources of Funds-Schools in South Carolina are funded from a combination of three sources: the local property tax (40%), state aid (50%), and federal aid (10%) [USACIR 1992]. The burden of paying for elementary and secondary education has shifted substantially toward the local property tax sine 1980, when the property tax paid only 28% of the cost of the public schools. Resistance to such tax increases led to a major property tax relief effort by the General Assembly in 1995, but relief was limited to homeowners through an expanded homestead exemption. With state funding of $195 million for the expanded homestead exemption, the balance of funding between local and state sources will shift to about 32% local and 58% state in 1995-96. This shift restores the state's share to the level of the early eighties. The local share is higher than it was a decade ago because of diminished federal aid to education. However, it is important to note that this increased share does not contribute to equalization of resources or reduction of mill rate differentials among districts; it merely shifts most of the existing property tax burden on homeowners to the state. Taxes on business property are not affected.

School Taxes on Industry-When new plants are established in South Carolina, they are offered relief from property taxes, but only from county (or, where applicable, city) taxes. School taxes are not part of the relief package, so schools almost always represent the only property tax claim on a new manufacturing firm. Firms coming to South Carolina will pay school property taxes at a millage rate determined by the school district in which they choose to locate. Those mill rates ranged from 89 mills in York 2 to 276 mills in Hampton 2 in 1993-94. Those rates mean a tax of $8.90 per $1000 of assessed value ($.085 per $1000 of market value) of taxable property in York 2 compared to a tax of $27.60 per $1,000 of assessed value and $1.63 per $1,000 of market value in Hampton 2. Yet a higher tax price does not guarantee that the manufacturer (or the homeowner) will enjoy a better school, or even a better funded school. Even after the equalizing effects of state aid, per pupil spending in South Carolina's 91 school districts ranges from $4,234 in Hampton 2 (with a mill rate of 276) to $2,870 in Florence 3 (with a mill rate of 102).

IV. Consequences: Inequality Among School Districts

The agglomeration of manufacturing industries in the upstate is the result of many factors, as indicated above. Regardless of the causes, however, it is clear that most school districts in the upstate enjoy a tax advantage, particularly relative to some of the districts in the low country

interior counties. The countywide school districts in Oconee, Pickens, and Greenville counties, as well as all five school districts in Anderson County have school tax rates well below the state average. These three countywide districts, as well as Anderson 5 (with 40% of Anderson County's pupils), also have state-assessed manufacturing, utility, and business personal property per pupil that is well above the state average in each case.

The other major industrial county in the upstate is Spartanburg, which has seven school districts. Four of the seven school districts in Spartanburg County are well above the state average in industrial property per pupil, and the remaining three range from 88% to 95% of the state average. However, these seven districts choose to tax themselves more heavily for schools than other upstate counties, resulting in mill rates and per pupil spending above the state average.

At the opposite extreme are some of the manufacturing-poor districts of the low country interior--Hampton, Orangeburg, Marion, Bamberg, Clarendon, and Allendale. These six counties contain 21 school districts. All but one (Clarendon 2) are above the state average in school tax millage. Five of them collected over 200 mills in 1993-94, compared to a state average of 142.2 mills. At the same time, all but one (Orangeburg 5) are below the state average in assessed manufacturing, utility and business personal property per pupil, and 13 of the 21 have less than 60% of the state average for state-assessed property per pupil.

There are three important consequences of large differentials in the distribution of this substantial component of taxable wealth among school districts. First, these inequalities are probably an obstacle to consolidation of smaller districts into larger, more efficient units. Second, inequalities in the wealth base perpetuate inequalities among districts in per pupil spending for reasons other than local preferences. Third, tax base inequality is sometimes expressed in tax rate differentials that are likely to have some impact on industrial location in ways that will not only perpetuate but actually exacerbate differences in district wealth.

District Size and Wealth-It is interesting to note that the four upstate counties contain more than 100,000 pupils but only eight school districts--an average of 13,000 pupils per district. Even adding Spartanburg County, which has seven school districts, gives a total of 138,000 pupils in 15 districts, or an average of 9,200 pupils per district. In contrast, the 21 poor districts in the low country include 62,212 pupils, or an average of only 3,010 pupils per district.

The segmentation of counties into many small districts is partly an artifact of history, but it is perpetuated by school tax differentials. One or more manufacturing plants in one small district is an obstacle to consolidating school districts because the fortunate district does not wish to "share the wealth" with other districts. Orangeburg 5, for example, is the only one of eight districts in the county with above average state-assessed taxable property per pupil at $10,777. Four of the other seven districts in Orangeburg County have less than $6,000 per pupil in state-assessed property tax base. The same kind of wealth differentials exist in tax-base-rich Spartanburg County. Spartanburg 3 and Spartanburg 6 both have more than $15,000 in state-assessed taxable property per pupil, while less fortunate Spartanburg 1 and Spartanburg 2 have less than $9,000 per pupil. However, Spartanburg County has some countywide tax base sharing for school purposes that mitigates these differences.

Measures of Inequality-Table 1 shows the range, mean, and median for the relevant fiscal variables for the 91 school districts. Figures 1, 2 , and 3 show the distribution of values for mill rates (1991), manufacturing (and utility) tax base per pupil (1991), and per pupil spending (1991-92) for South Carolina school districts. Note that while the inequality decreases as we move from Figure 1 to Figure 3, the residual inequality is still substantial.

Table 1
Differences in School Districts in South Carolina

State-assessed property per pupil (1991)			
	High	$67,04	York 2
	Low	$532	Clarendon 3
	Mean	$6,855	
	Median	$2,554	Newberry
Total assessed property per pupil (1991)			
	High	$75,883	York 2
	Low	$3,886	Marion 3
	Mean	$10,215	
	Median	$8,111	Allendale 1
Mill rate (1994)			
	High	276	Hampton 2
	Low	89	Clarendon 2
	Mean	143.5	
	Median	139.8	Abbeville
State aid per pupil (1993)			
	High	$3,115	Marion 4
	Low	$824	York 2
	Mean	$2,328	
	Median	$2,361	York 1
Expenditures per pupil (1993-94)			
	High	$4,254	Hampton 2
	Low	$2,870	Florence 3
	Mean	$3,276	
	Median	$3,278	Chesterfield

Note: a complete table for all 91 districts for the same period (1991 assessed values, 1991-92 mill rates and expenditures) is given in Appendix 1.

A number of statistical models were estimated using data in Table 1 and the mill rate and per pupil expenditures as dependent variables. The results were generally unsuccessful. However, there is evidence that state aid is inversely related to tax base per pupil. There are too many factors that influence the mill rate and per pupil expenditures to form a clear pattern that can be discerned by rank correlation or regression analysis. Hampton 2, for example, is one of the poorest districts in taxable wealth per pupil, but by choosing the highest mill rate in the state, and with some state aid, they manage to sustain the highest per pupil spending in the state. Conversely, some of the tax-wealthy districts in the upstate, such as Greenville, choose to levy a lower mill rate and have per pupil spending below the state average. It is difficult to isolate the effect of demand influences

(the tax base per pupil), a problem economists call the identification problem.

Figure 1

School Mill Rates, 1991

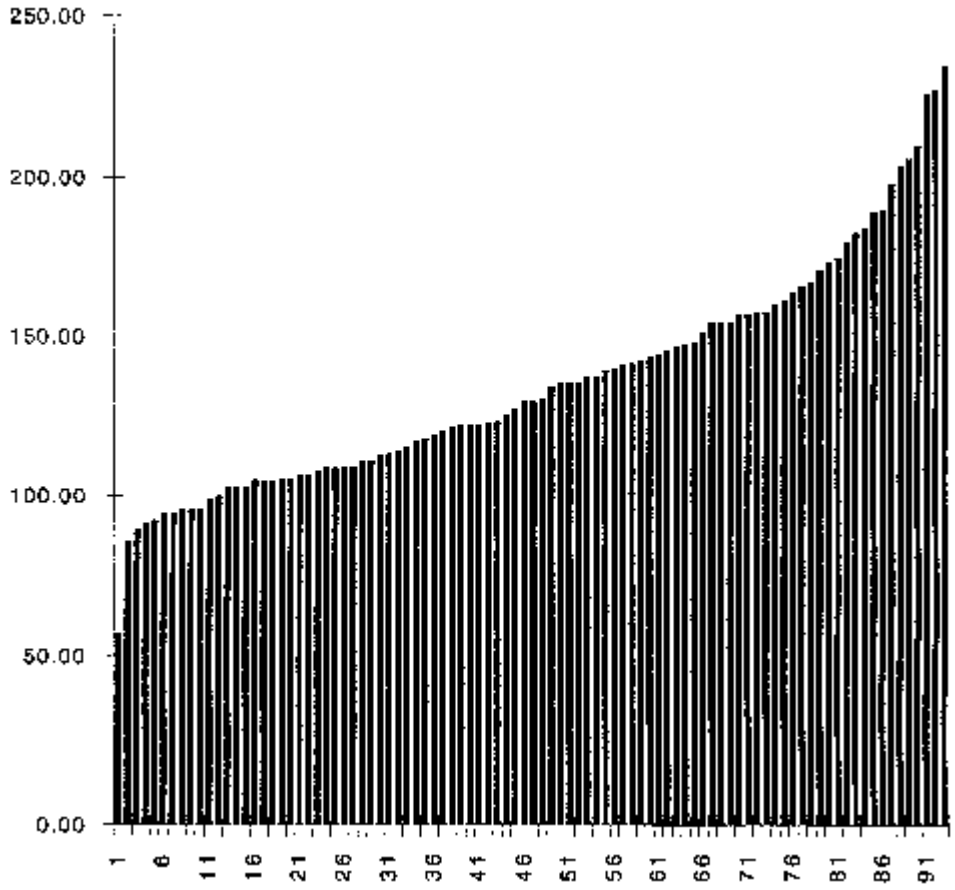


Figure 2

Per Pupil Mfg. Property, 1991

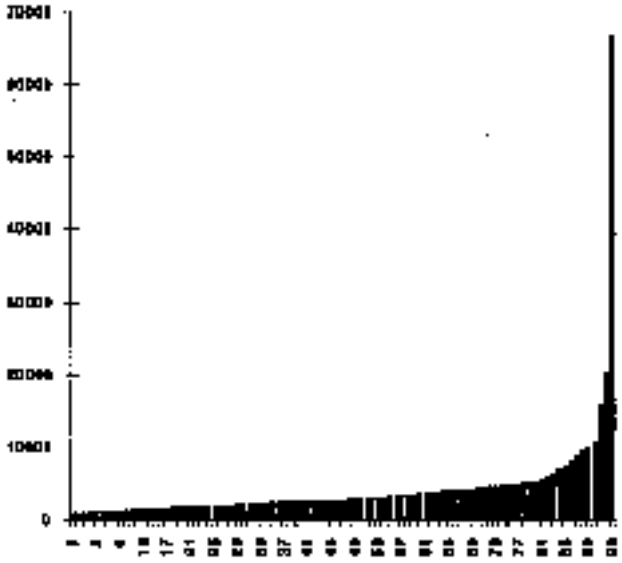
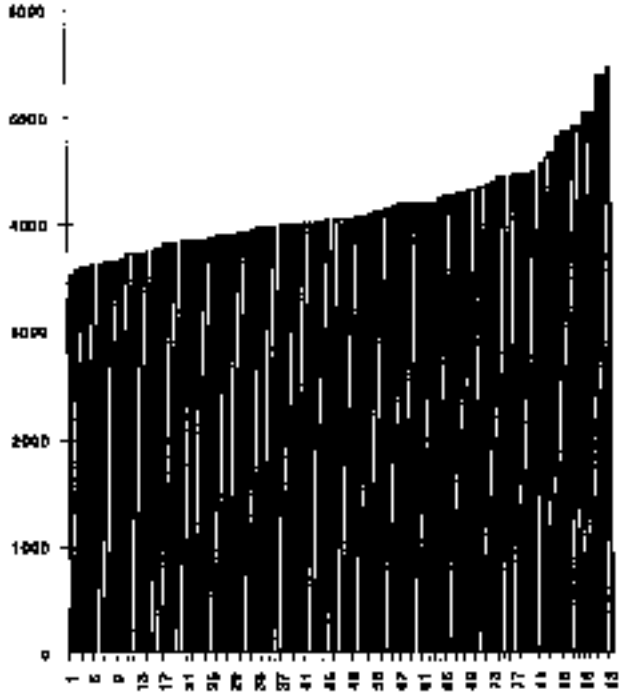


Figure 3

Per Pupil Spending, 1991-92



Fiscal Surplus as a Location Incentive-To develop a description of the "tax and education attractiveness" of a district, we defined two new variables that relate the cost-benefit calculation for the taxpayer to state-assessed taxable wealth in each district. The first variable we defined is per pupil spending per mill. This variable is a proxy for fiscal surplus, or the balance between

public service benefits and tax costs of living in a particular district. Normally fiscal surplus is defined as the difference between the benefits and the tax costs. A positive number is a fiscal surplus, a negative number a fiscal deficit. Taxpayers would be expected, other things being equal, to locate in that district that gave them the highest fiscal surplus. Because school funding comes from outside sources as well, and because we want to compare across taxpayers with different amounts of taxable assets, we chose to express the fiscal surplus as a ratio rather than a difference. The number is meaningful only in a relative sense. The values ranged from 15.5 (Lexington 3) to 88.3 (York 2) in 1991, with a mean of 32.5. (See Appendix 1).

If we assume that the benefits of the education system to the average taxpayer are roughly proportional to per pupil spending, then this variable offers a proxy for marginal benefit per dollar spent, appropriately scaled to be comparable among districts and taxpayers. By combining the tax rate and spending variables, we can overcome some of the identification problem of the relative influence of demand factors (preference for more education spending) and tax capacity factors.

The second variable is a measure of state-assessed taxable wealth per pupil (manufacturing and utility property and the associated business personal property). This scaled measure is the percent of the tax base that was state-assessed in 1991, multiplied by the dollar amount of the total tax base per pupil.

These two variables show a reasonably strong positive relationship with an R-squared of .44. If we omit the two wealthy coastal school districts with a very low percent of state-assessed property, Horry and Beaufort, the R-squared increases to .48, implying that about half the variance in the fiscal attractiveness of school district is explained by differences in the manufacturing and utility component of the tax base.

Since the state provided about half of school revenues in 1991-92 under an equalization formula, this result offers persuasive evidence that there is a substantial and consistent difference in the fiscal attractiveness of school districts to firms as well as to commercial and residential development. Because the property of manufacturers and utilities is assessed at 2.5 times the rate of owner-occupied residential property and 1.7 times the rate of commercial property, these differences in fiscal surplus are greatly magnified for manufacturing and utility firms.

V. What Do Other States Do?

The issue of inequality in taxable resources among school districts is one that all states have wrestled with at least since the mid 1970s, when several California state court decisions put the rest of the country on notice that the state was responsible for guaranteeing at least minimal standards of educational quality in all its school districts. The most famous decision, Serrano v. Priest (1979), ruled that the quality of a child's education should not depend on the wealth of the district in which that child resides. The timing of these court decisions on school finance equalization coincided with the property tax revolt, first in California, then elsewhere--a backlash against a tax that in 1970 provided about half of the funding for K-12 education across the nation.

Higher State Funding Shares-There are some common aspects to states' responses to both the property tax revolt and the pressures for school finance equalization. Most states (34 in all) chose to increase the state share of funding for K-12 education. Between 1969-70 and 1989-90, the average share of education funding from the state increased from 40.9% to 47.2% in the United States average. (In 1990, Hawaii led all states in the state share (87.3%), while New Hampshire-with no state broad-based income or sales tax-put most of the school financing burden (88.8%) on local governments and the local property tax.) South Carolina, however, was moving against the trend, shifting more of the funding of education toward the local property tax between 1970 and 1990.

The most widely used remedy in other states was to shift the tax base supporting education from the local property tax to state revenue sources, primarily sales taxes, which have risen sharply in the last decade. This approach attacks both problems at once--school finance equalization, and property tax relief--although at some expense in terms of local control and local responsibility. In California, a study by Thomas Downes [1992] found that California had indeed greatly reduced disparities in per pupil spending by 1985-86 by shifting a larger share of education funding to the state level.

The most dramatic recent shift from local to state funding of education took place in Michigan in 1994, where an effort to abolish the property tax entirely failed, but resulted in a dramatic shift away from local property taxes (2/3 of school funding) toward higher state sales taxes as a major school revenue source. Like other states, however, Michigan found that it was not feasible to completely eliminate the role of the property tax in school financing. There are only three broad-based sources of state and local taxes--income, sales, and property taxes. With competition from neighboring states limiting overuse of the first two, the property tax continues to have a role to play in financing overall state and local public services, even if that role has been diminished in the last two decades.

Creative Solutions: Texas and New Mexico-Some states have also devised unique solutions. Texas, with over 1,000 school districts, has paired the richest and poorest districts and ordered a direct transfer from the former to the latter. New Mexico has a long history of dedicating the property tax to schools (city and county governments rely on local income taxes), but the state collects the property tax and redistributes it to school districts.

VI. Policy Options For South Carolina

If South Carolina chooses to reduce inequality among districts in both per pupil spending and fiscal surplus, the experience of other states suggests some possible directions for resolution. The fact that a significant share of the property tax base is assessed by the state points to several possible options. State assessed property in South Carolina--manufacturing plants, utilities, and their personal property--accounted for about 40% of the property tax base in 1991. If this wealth were distributed uniformly among school districts, the variations in taxable wealth among districts would decline substantially. In 1991, the mean taxable wealth per pupil was $10,215, with a standard deviation of $9,017, and ranging all the way from $3,886 in Marion 3 to $75,883 in York 2 (Figure 4). If that taxable wealth was "redistributed" among districts on a per pupil

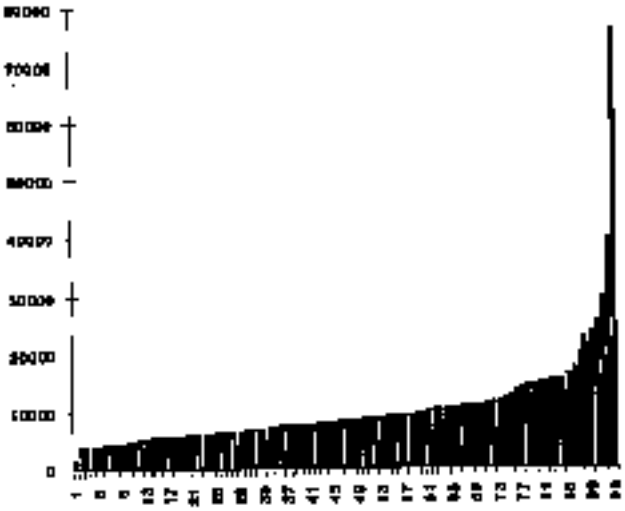
basis, the taxable wealth per pupil would be unchanged, but the standard deviation would fall to $4,341.

State Collection of Industrial Property Tax-There is no way to redistribute such wealth directly, but it can be done indirectly, as it is in New Mexico and (to a lesser degree) in Texas. The state could collect the property taxes on the property assessed by the state and distribute that revenue among the 91 school districts on a per pupil basis. While this step would not eliminate the need for state aid, it would considerably simplify the problem of distribution of state aid, because the differentials among districts in taxable wealth per pupil would be less than half as large.

Would the tax burden on manufacturers and utilities rise under such a plan? Not necessarily. There are two possible ways to ensure that the burden on firms does not rise solely because of this shift. One is to use a "hypothetical" rate, the one that would raise the same amount of revenue from state-assessed property as the existing structure of rates in the 91 school districts. This method would treat all firms alike, especially new firms, but would also create massive short term adjustments for established firms. Some would gain a windfall tax reduction, others experiencing a sudden jump in property taxes. Such a system would have to be phased in to minimize the impact on both firms and districts. The difficulty with relying on a hypothetical rate is that there is no criterion for what rate to use in future years. The attraction, however, is a uniform statewide school property tax rate for all industry.

Figure 4

School Mills Rates, 1991



A second possible redistribution method is for the state to collect taxes at the locally set school mill rate that applies to residential, commercial and personal property in that district, but to collect the revenue at the state level and redistribute it on a per pupil basis. This solution would avoid the windfall gains and losses of the uniform statewide rate, but would create other problems in setting local mill rates. At present, school districts (at least those that have some degree of fiscal autonomy) must balance their revenue goals against the fear of discouraging

industrial development in setting the mill rate. Under this proposed system, the tradeoffs in mill rates and revenues are not entirely internalized within the districts. A higher mill rate would generate more revenue for the local school district from homeowners and other locally taxed property owners, but the higher taxes on industrial property drive away potential employers without benefiting the local district, because the revenues go into the multi-district pool. With less extra revenue per mill, this system would encourage lower property tax rates but also put more pressure on the state to require a minimum tax effort and guarantee minimum standards , or to assume a larger share of funding.

Reassigning Tax Liability Between Industrial and Other Property-A third option, which could be combined with either of the two rate-setting options above, is to require industrial (state-assessed) property to pay only school taxes, exempting all firms, new and old, from county and city property taxes. Other property--commercial, residential, agricultural, and personal--would pay city and county taxes but not school taxes. This change would primarily impact counties, since industry makes up a much smaller share of municipal tax bases. If the burden were shifted in this way, the total property tax burden on industry would actually decline by about $100 million at 1993 tax levels. The tax burden on homeowners, agricultural property, and individual personal property would have to rise by an equal amount to fully fund cities, counties, and special districts at 1993 tax levels, from approximately $900 million to $1 billion (based on estimates supplied by the Department of Revenue). This shift would partly offset the $195 million in school property tax relief just provided to homeowners by the 1995 General Assembly, and might require further adjustments in the division of financing responsibilities between state and local sources.

This proposal is appealing not only because of simplicity but also in terms of economic theory. The property tax on residential and commercial property has some aspects of a benefit tax, in that many of the city and county services it is used to finance (such as police and fire protection and solid waste collection and disposal) convey benefits to property. To the extent that property taxes on residential and commercial property are used to fund schools, the benefit aspect of the property tax is diluted for many taxpayers, who do not benefit directly from schools. Limiting property taxes on county-assessed property to city and county taxes would enhance the benefit nature of the property tax and might make it more acceptable to many taxpayers.

Industrial and utility property does require some limited services from local government, but many of those can be or already are provided on a fee basis. On the other hand, as major employers, these firms have a significant vested interest in the quality of the schools from which they draw their employees and which the managers' and employees' children attend. With a growing population of singles, elderly, and childless couples, the direct benefit link between the home and the school has attenuated, while the need for a more skilled labor force has strengthened the benefit aspect of school property taxes for industry.

These three options are not exhaustive, but they do suggest that there are many ways to provide more equalization of resources among school districts and reduce existing differences in fiscal surpluses. From an economic standpoint, eliminating this distortion in fiscal choice should result in more efficient location decisions by most taxpayers, but especially industrial taxpayers facing the highest assessment rate.

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APPENDIX 1
Profile of South Carolina School Districts

School District	Number of Pupils 1991-92	Property Tax Total $ Per Pupil	Base 1991 State-Assessed $ Per Pupil	Percent in Total	Tax Levy in mills 1991	Per Pupil State Aid 1990-92	Per Pupil Outlay
Abbeville	3791	9063	3871	42.71%	139.80	2434	4210
Aiken 1	24404	10332	3193	30.90%	118.00	2199	3622
Allendale	2374	8111	4804	59.23%	167.00	2515	4503
Anderson 1	6163	8343	2544	30.49%	109.20	2336	3840
Anderson 2	3376	9164	3583	39.10%	123.70	2384	4018
Anderson 3	2325	9155	4604	50.29%	85.84	2304	3733
Anderson 4	2362	20071	7271	36.22%	115.90	2030	4056
Anderson 5	10623	11769	3771	32.05%	112.36	2182	3915
Bamburg 1	1846	6423	1901	29.59%	164.00	2527	4141
Bamburg 2	1352	7099	2761	38.90%	143.00	2612	4569
Barnwell 19	1259	4472	1512	33.80%	105.00	2699	4195
Barnwell 29	1042	7091	3156	44.51%	121.00	2513	4398
Barnwell 45	2623	7505	2741	36.52%	135.00	2443	3879
Beaufort	12740	29787	2652	8.90%	91.50	1282	4459
Berkeley	27979	7770	2921	37.60%	123.00	2266	3596
Calhoun	2059	22782	15943	69.98%	105.00	1959	4908
Charleston	43984	15072	3187	21.14%	106.40	1923	4058
Cherokee	8090	10679	4905	45.93%	138.00	2252	4440
Chester	6553	9093	5152	56.66%	131.00	2423	4057
Chesterfield	7768	8052	3982	49.45%	119.25	2376	3978
Clarendon 1	1254	9410	1578	16.77%	108.00	2491	4607
Clarendon 2	3562	5521	995	18.03%	96.00	2445	3643
Clarendon 3	1178	4000	532	13.29%	157.50	2530	3933
Collenton	6926	10466	2815	26.90%	96.00	2260	4006
Darlington	12011	12856	8287	64.46%	113.60	2212	4316
Dillon 1	1015	4482	1183	26.40%	103.00	2577	3801
Dillon 2	4294	5876	2448	41.66%	103.00	2481	3671
Dillon 3	1585	4370	1369	31.33%	103.00	2573	3841
Dorchester 2	14170	1984	1057	53.29%	140.40	2275	3667

Dorchester 4	2664	39722	10207	25.70%	117.60	2224	4433
Edgefield	3925	7657	2036	26.58%	109.00	2330	3863
Fairfield	4085	25362	20310	80.08%	137.70	1667	5382
Florence 1	14763	10341	4123	39.87%	92.30	2160	3663
Florence 2	1261	6222	1874	30.12%	94.80	2619	3987
Florence 3	4523	4023	1369	34.03%	94.40	2605	3610
Florence 4	1398	5347	1266	23.68%	105.30	2598	3905
Florence 5	1365	7988	4628	57.94%	99.,20	2424	4018
Georgetown	10625	15385	5254	34.15%	147.50	1945	4479

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